MASS. R1.2: A31/980/v.2

ABCs of MASSACHUSETTS TAXES

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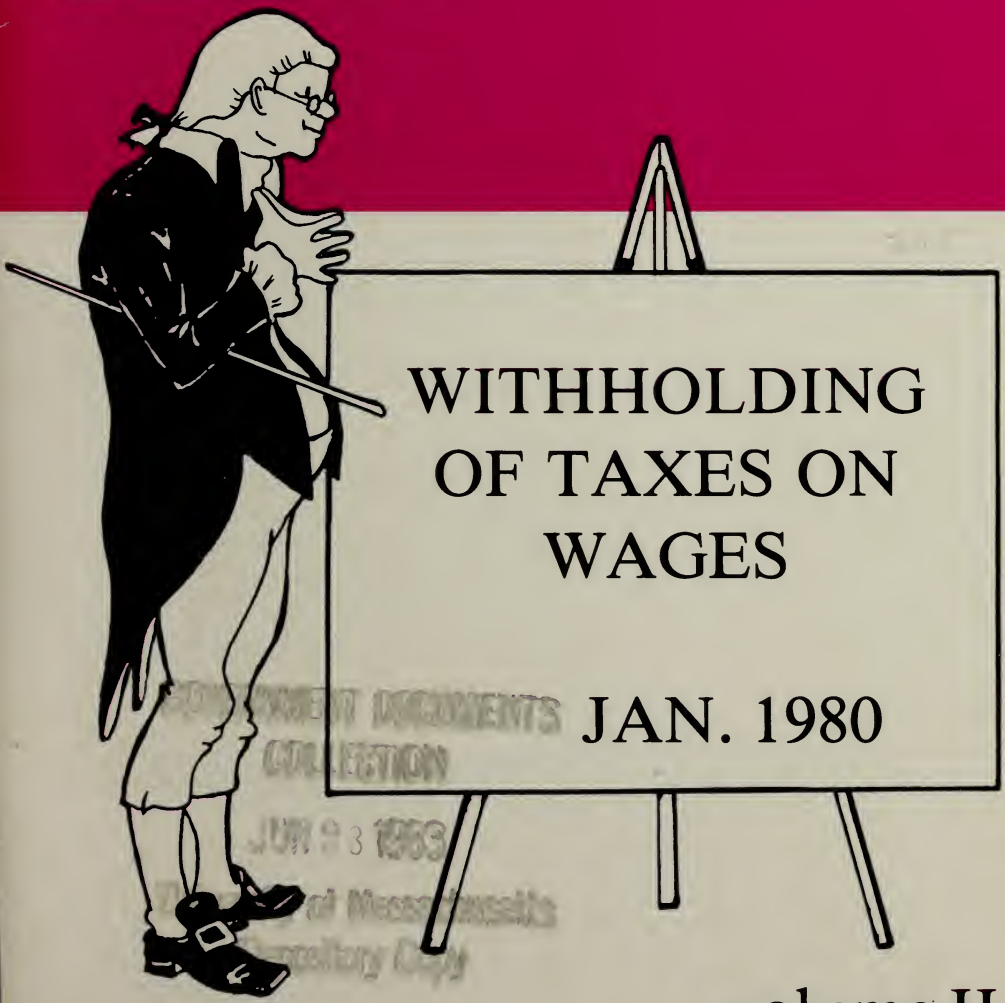

WITHHOLDING OF TAXES ON WAGES

JAN. 1980

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volume II

Publication of This Document Approved by Alfred C. Holland, State Purchasing Agent

This publication summarizes an employer's responsibilities for the withholding of Massachusetts income taxes from wages paid to Massachusetts residents and non-residents working in Massachusetts and the obligations to pay over such withheld tax to the Massachusetts Department of Revenue. Responsibilities of an employee to an employer are also outlined.

A thorough review of this information is recommended for persons charged with the authority of preparing payrolls and implementing withholding procedures. It should not be used as a substitute for General Laws, Chapter 62B or any regulations or rulings issued by the Commissioner of Revenue.

This is Volume II of a series of publications which will be made available to inform the public of various phases of Massachusetts taxes.

L. Joyce Hamguri

Commissioner of Revenue

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FOREWORD

The law requires that every employer maintaining an office or transacting business within Massachusetts and making payments to employees of wages subject to withholding of income tax under the U.S. Internal Revenue Code (IRC) must deduct a tax from these wages according to tables prepared and approved by the Massachusetts Commissioner of Revenue. These provisions apply to Massachusetts residents and non-residents.

Every employer deducting and withholding a tax from wages is required for each calendar year to adhere to the filing and payment dates established by the Department of Revenue. These dates are determined with respect to the amount of the employer's estimated withholding tax. Late returns are subject to penalties. Late payments are subject to interest.

Massachusetts withholding provisions largely parallel the Federal except that Massachusetts does not allow additional exemptions for large itemized deductions. In addition, the Massachusetts law adopts the terms "wages", "employer" and "employee" as defined in section 3401 of the Internal Revenue Code.

DEFINITIONS

Who Are Employers

An employer is any person, corporation, or organization for whom an individual performs a service as an employee. It includes any person, corporation, or organization paying wages to a former employee after termination of employment.

For purposes of income tax withholding, the term "employer" includes organizations that may be exempt from income tax, such as religious and government organizations, and that may or may not be exempt from social security and Federal unemployment taxes.

Who Are Employees

Anyone performing services subject to the will and control of an employer both as to what shall be done and how it shall be done, is an employee for Massachusetts withholding tax purposes. However, wages paid to full-time students for temporary, seasonal or part time work with an estimated annual income of less than two thousand dollars are not subject to this withholding.

In general, individuals in business for themselves are not employees. For example, physicians, lawyers, dentists, veterinarians, construction contractors, public stenographers, and others who follow an independent trade, business, or profession in which they offer their services to the public are not employees.

For withholding purposes, if an employer and employee relationship exists, the employee's title and how he is paid are immaterial.

What Are Taxable Wages

Wages consist of all remuneration whether in cash or in any other form paid to an employee for services performed. Wages in forms other than money are measured at the fair market value of the goods.

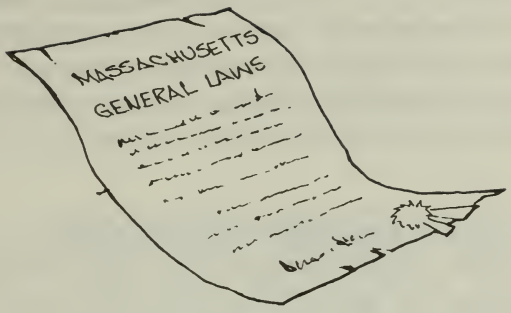
Employee remuneration includes salaries, tips, vacation allowances, bonuses and commissions.

Amounts paid to employees specifically for traveling or other business expenses are not wages subject to withholding. Travel and other reimbursed expenses must be identified either by making a separate payment or by indicating the separate amounts if both wages and expense allowances are combined in a single payment.

EMPLOYER'S DUTIES

Registration Application — Form TA-1

An employer not previously registered for Massachusetts withholding must file a registration application, Form TA-1, with the Department of Revenue. Completion of this application provides for registration for a variety of taxes.



A fee is not required to register for the withholding of income tax. Required information includes the number of employees, locations of businesses and an estimate of taxes to be withheld for the year, from which the Department of Revenue establishes the dates for tax returns and payments.

Employer Federal Identification Number

An Employer Federal Identification Number should appear on all withholding forms, attachments and correspondence sent to the Department of Revenue.

If a business has been acquired from another employer, the previous owner's assigned number must not be used.

In order to apply for a Federal Identification Number, complete and file Federal Form SS-4 available from any Federal Internal Revenue Service office or Social Security Administration office.

Employee's Withholding Exemption Certificate

An employer must obtain from each employee a signed withholding exemption certificate on Federal Form W-4 at the time employment commences. A Massachusetts Form M-4 may also be obtained if Massachusetts exemptions differ.

Employee's Social Security Number

An employer must record the name and social security number of each employee, exactly as it appears on the social security card. If an employee does not have a social security number, the employee must obtain one at any Social Security Administration office.

On Each Payment of Employee Compensation

An employer must withhold tax from each payment of compensation in accordance with the employee's exemption certificate and the applicable withholding table or method.

An employer must file returns and remit amounts withheld to the Massachusetts Department of Revenue on the required filing and payment dates.

Form W-2 — Employee's Wage and Tax Statement

On or before January 31st, an employer must furnish to employees a Withholding Statement, Form W-2, showing the total amount of wages paid and the amount of Massachusetts income tax withheld for the prior calendar year. (See Interest, Penalties and Fines incurred for noncompliance.)

In the event that employment ends before the close of the year, Form W-2 must be issued to the employee within thirty days after the last payment of wages. Employers may at the Commissioner's discretion be granted an extension of time not exceeding sixty days for the furnishing of Form W-2.

An employer may print Forms W-2 or purchase them from various vendors. Printed or purchased forms must conform to Massachusetts and Federal government standards and must be submitted to the Department of Revenue for approval.

Reconciliation Statements

Completed annual reconciliation statements, Forms M-3 or M-3M must be filed with the Department of Revenue no later than February twenty-eighth of each year. These forms must be accompanied by a State copy of Form W-2 for each employee.

Employers reporting Massachusetts withheld taxes on a weekly or quarterly basis, must file an annual Form M-3. Employers withholding and reporting Massachusetts taxes on a monthly basis, must file an annual Form M-3M.

SPECIFIC ISSUES REGARDING THE WITHHOLDING OF TAXES ON WAGES

Resident and Non-Resident Compensation

An employer required to deduct and withhold income taxes of another state from a resident employee must deduct and withhold from wages the amount determined for Massachusetts income tax purposes, less the amount deducted and withheld for the other jurisdiction.

An employer of non-resident employees must withhold the Massachusetts personal income tax from all wage payments for Massachusetts services. Wages paid to a non-resident employee for services rendered entirely outside Massachusetts are not subject to withholding.

Payroll periods

For income tax withholding purposes, the payroll period is the period of service for which a wage payment is ordinarily made to an employee. Massachusetts has established five payroll periods: weekly, bi-weekly, semi-monthly, monthly and daily or miscellaneous.

If you have a regular payroll period, withhold income tax based on that period, even though your employee does not work the full period.

If you have no payroll period, withhold the tax as if you paid wages on a daily or miscellaneous payroll period. This method requires determining the number of days (including Sundays and holidays) in the period covered by the wage payment. If the wages are unrelated to a specific length of time (for example, commissions paid on completion of a sale), count the number of days from the payment date back to the latest of the following: (a) the last wage payment made during the same calendar year, (b) the date employment began if during the same calendar year, or (c) January 1 of the same year.

Supplemental Wage Payments

Cash tips or gratuities paid directly to an employee by a customer which are subject to a Federal withholding are also subject to Massachusetts withholding. These payments must be accounted for to the employer by the employee on a Federal form furnished by the employer.

Overtime pay, vacation allowances and dismissal payments are subject to withholding and may be deducted from the employee's regular wages.

Withholding Exemptions

An employee not claiming the same number of exemptions for Massachusetts and U.S. income taxes must complete both a Form W-4, the Federal Withholding Exemption Certificate, and Form M-4, the Massachusetts Employee's Withholding Exemption Certificate. Information to be supplied on the M-4 includes the employee's full name, address, social security number and number of exemptions.

An employee claiming more than the correct number of exemptions is subject to civil and criminal penalties.

If an employee works for two employers at the same time, he may claim exemptions only with the principal employer. Employees with exemption increases or decreases are required to file a new withholding certificate with their employer. When the number of exemptions increases a new certificate *may* be filed at any time. However, exemption decreases *must* be reported within ten days.

Additional Withholding

An employee expecting to owe more income tax than is withheld may either claim a smaller number of exemptions or agree with the employer to have additional amounts withheld. A Massachusetts Form M-4 is used for this agreement.

Computation of the Withholding Tax

The Commonwealth of Massachusetts provides for the withholding of taxes from wages by using either of two methods (a) the wage bracket tables or (b) the percentage method. The employer may elect to use either method for calculating withholding from wages.

Percentage Method

An employer can apply this method to any of the five payroll periods providing that the amounts in Item 1 as shown in the example below are changed to represent the appropriate payroll period. If dependency exemptions are not claimed by the employee then Item 1b must be omitted from the withholding tax calculation. Employers paying on a weekly payroll basis using the percentage method must calculate the withholding of income tax as shown below.

Weekly Percentage Method

1. Subtract the following two amounts from the total wages paid:
   a. The amount deducted for social security
   b. The result of: $13.50 multiplied by the number of exemptions claimed, plus $25.00

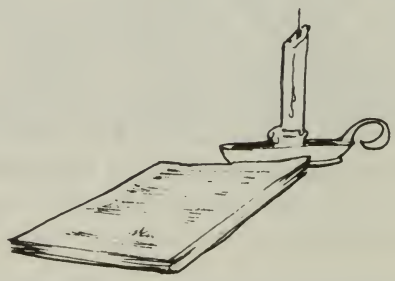
2. Multiply the difference by .05375

For periods other than weekly Item 1b amounts are as as follows:

biweekly:	$27.00, $50.00 respectively
semimonthly:	$29.00, $54.00 respectively
monthly:	$58.00, $109.00 respectively
daily or miscellaneous:	$1.92, $3.56 respectively

Employers may choose to calculate withholding amounts by using wage bracket tables prepared by the Department of Revenue. The wage bracket tables are arranged so that the tax can be determined by reading down a column which states wages and then across to a column which states the number of withholding exemptions claimed by the employee.

It is important to note that this method gives the employee full benefit of his claimed exemptions and takes into account the amount paid for Social Security (FICA). An exception to the amount calculated occurs if an employee or his spouse is blind. In such case, a designated amount varying according to the payroll period must be deducted from wages stated in the employee's tax column.



Returns and Payments

Every employer required by law to withhold a tax from wages paid must use the applicable payment form and submit the amount withheld on or before the appropriate due date to the Department of Revenue.

Massachusetts has established four payment periods, weekly, monthly, quarterly and annually. The appropriate form or forms, discussed below, will be supplied by the Department of Revenue.

1. Weekly Returns: An employer expecting to withhold Massachusetts taxes in excess of $25,000 for the calendar year shall file a Form M-941W, which is due weekly on or before the third business day following the 7th, 15th 22nd and/or the last day of the month. Payment of withheld taxes is due on such dates to the extent that the amounts withheld and not paid over to the Commissioner is $500 or more. Form M-941D, due quarterly, must also be returned on or before the last day of April, July, October and January respectively.

2. Monthly Returns: An employer expecting to withhold Massachusetts taxes for the calendar year in excess of $1,200 but not more than $25,000 shall file a Form M-942, which is due for each month on or before the fifteenth day of the following month, accompanied by payment of withheld taxes. For amounts withheld during March, June, September and December, returns and payments are due on or before the last day of the succeeding calendar month.

3. Quarterly Returns: An employer expecting to withhold Massachusetts taxes for the calendar year in excess of $100, but not more than $1,200 shall file a Form M-941, due quarterly on or before the last day of the month following the close of such calendar quarter, accompanied by payment of withheld taxes.

4. Annual Returns: An employer expecting to withhold Massachusetts taxes of $100 or less for the calendar year shall file a Form M-941A and pay the tax due annually on or before January 31 of the following year.

In the event of a withholding payment error, corrections must be made as follows. Adjustments for errors resulting in an underpayment of withheld taxes for the immediate prior period within the same calendar year must be made on Item 2 of the employer's appropriate Form M-941D, M-941 or M-942 for such period. Underpayments occurring before the immediate prior calendar period must be adjusted on a "corrected" Form M-941 or Form M-942. Form CA-6, Application for Abatement, must be filed for all overpayment of withheld taxes.

An employer ceasing payment of taxable wages must report his reason for discontinuance on the reverse side of the return.

Interest, Penalties and Fines

An employer not complying with the withholding law may be subject to penalties.

Interest

Interest at 8% per annum is due for late payments.

Civil penalties for non-compliance include —

1. penalty not exceeding 25% of the amount due for late filing or failure to file a return.
2. personal liability of certain corporate officers.
3. lien and levy on property.
4. $50 for failure to furnish employees with a withholding statement.

Criminal penalties include —

1. a fine of not more than a thousand dollars and/or imprisonment for not more than one year for not withholding or paying over a tax.
2. a fine of up to one thousand dollars and/or imprisonment for not more than one year for refusing to furnish employees with withholding statements.
3. a fine of one hundred and not more than five thousand dollars and/or imprisonment of not more than one year for refusing as required by the Commissioner to deposit the withheld amounts in a commercial bank, if so required by the Commissioner.

Payments will be considered timely if postmarked on or before the second day before the prescribed due date.

Retention of Records

An employer subject to withholding must keep all records pertaining to withholding taxes available for inspection by the Department of Revenue if the need should arise. No particular form has been prescribed for such records but they should include:

1. amounts and dates of all payments
2. names, addresses and occupations of employees
3. employment periods
4. employee social security numbers
5. income tax withholding exemption certificates
6. employer identification number
7. dates and amounts of withholding payments
8. copies of all withholding returns

Records should be kept for at least four years after the date the taxes they relate to were due or the date when such taxes were paid, whichever is later.

SPECIAL SITUATIONS

For withholding purposes only, pensions or annuity payments upon which a withholding agreement exists are considered to be wages.

Whenever an employer fails to collect, truthfully account for, or make returns of the tax as required by law the Commissioner of Revenue may serve a notice designating that such taxes be made payable to the Department of Revenue and be deposited in a commercial bank doing business in the Commonwealth. The notice will remain in effect until it is cancelled by the Commissioner of Revenue.

MASSACHUSETTS WAGE REPORTING SYSTEM AND FORMS

Description of System

Every employer must submit quarterly reports of gross wages paid to each employee who resides or is employed in Massachusetts, whether or not the wages of such employee are subject to withholding of tax or payments of tax under Massachusetts Income Tax Law.

Form WR-1, Employer's Quarterly Report of Wages Paid, must be filed on or before the last day of the month following the end of each calendar quarter.

An employer who, without reasonable cause fails to comply with the wage reporting requirements and who, after

notification by certified mail, continues in non-compliance for more than fifteen business days without reasonable cause is liable for penalties as follows:

1. First failure to comply: up to twenty-five dollars per employee
2. Second failure to comply: up to fifty dollars per employee
3. Third and subsequent failures to comply: up to one hundred dollars per employee

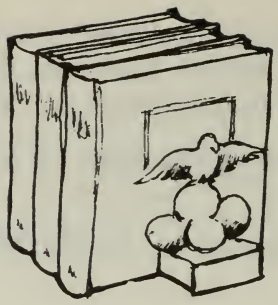
An employer is encouraged to provide wage reporting information on magnetic tape. However, an employer *must* obtain prior approval of the Department of Revenue to submit magnetic tape and *must* follow specific instructions as set forth on back of Form WR-1.

Every employer required to submit wage reports under the Wage Reporting System must keep all records and information pertinent thereto available for inspection and examination at any reasonable time by the commissioner or his duly authorized representative. Such records shall be preserved for three years after the date the return was filed or the date it was due, whichever occurs later.

The filing of wage reports DOES NOT alter requirements for filing income tax withholding returns.

Reasons for Wage Reporting

This system is designed to use wage information submitted by employers to the Department of Revenue for the purpose of verifying eligibility for an entitlement to public assistance benefits, unemployment insurance benefits, veterans service benefits, underreporting of taxable income, and errors, fraud or abuse in connection with such benefits paid or income as reported. This system is separate and distinct from tax information and payments required to be filed and paid by employers under Massachusetts tax laws.



Sample Wage Reporting Forms

Form WR-1, Employer's Quarterly Report of Wages Paid follows.

Form WR-2, Continuation Sheet for Employer's Quarterly Report if needed, may be obtained from the Massachusetts Department of Revenue. This form may be reproduced.

WR-1

EMPLOYER'S QUARTERLY REPORT OF WAGES PAID

MASSACHUSETTS DEPARTMENT OF REVENUE

Total Number of Pages

☐ Check Box if Magnetic Tape Filer

FOR CALENDAR QUARTER

U.S. EMPLOYER IDENTIFICATION NO.

MASS. IDENTIFICATION NO.

TOTAL NUMBER OF EMPLOYEES REPORTED

TOTAL GROSS WAGES REPORTED

$

Check Box if this is a CORRECTED Report. ☐

☐ If this is a FINAL report, check here and complete this line: ..... OUT-OF-BUSINESS-DATE

CHECK APPLICABLE BOX: ☐ Permanently Ceased Paying Wages ☐ Business Sold ☐ Business Permanently Discontinued

This report is due on the last day of the month following the end of the calendar quarter. COMPLETE IN FULL. Return one copy of this report. — Magentic Tape Filers MUST complete above information and go directly to the back of this form.

List your employees below. If this is not enough space, use continuation sheets (See Instructions). Form WR-2 for this purpose, may be obtained at any State Tax Office shown on the last page of this packet. List only 1 employee per line.

EMPLOYEE SOCIAL SECURITY NUMBER			NAME OF EMPLOYEE (PLEASE PRINT OR TYPE)			GROSS WAGES PAID THIS QUARTER	
000	00	0000	LAST NAME	FIRST NAME	MIDDLE INITIAL	DOLLARS	CENTS
			Total Number of Employees Reported THIS Page		Total Gross Wages Reported THIS Page		

I declare that I have examined this report and to the best of my knowledge and belief, it is true, correct and complete.

Date: Signature: Title (Owner):

Mail to: WAGE REPORTING UNIT, Massachusetts Department of Revenue, P.O. Box 7029, Boston, MA 02204

DO NOT FORWARD ANY REMITTANCE WITH THIS REPORT

WR-1 320M 000384 7-79

WR-1

MAGNETIC TAPE FILERS — PLEASE COMPLETE THIS SECTION		
TYPE OF EQUIPMENT USED	MANUFACTURER	MODEL
MAIN FRAME		
TAPE DRIVE		

PHYSICAL TAPE CONFIGURATIONS:

☐ 800 BPI, 9 Track Chennel, EBCDIC, ODD Parity

☐ 1600 BPI, 9 Track Chennel, EBCDIC, ODD Parity

COMMENTS:

MAGNETIC TAPE FILERS: Sign on reverse side where indicated and mail completed reports with transmittal and tapes to:

▶ WAGE REPORTING TAPE CONTROL UNIT, Messachusetts Department of Revenue, P.O. Box 7030, Boston, MA 02204

MAGNETIC TAPE SPECIFICATIONS FOR REPORTING WAGE INFORMATION

(EMPLOYERS MUST OBTAIN PRIOR APPROVAL OF THE DEPARTMENT TO SUBMIT MAGNETIC TAPE)

The Commissioner of Revenue has authorized the Department of Revenue to eccept wage reporting information on magnetic tape. Application Form WR-4419 may be obtained by writing to: WAGE REPORTING TAPE CONTROL UNIT, Massachusetts Department of Revenue, P.O. Box 7030, Boston, MA 02204.

Record specifications are shown below.

Specific Instructions

1. Complete the top of this page indiceting the characteristics of the magnetic tape.

2. Tape must be in good condition and readable. To avoid delay in processing tapes you must send us a printout of the first few blocks and the last block on your tape with each tape reel.

3. Each reel of tape must be externally identified with a stick-on-label giving name of employer, quarter and year, tape density and parity, blocking factor, and reel sequence number. If en internal label is included, it must be externally noted on the tape.

4. A transmittal letter giving the number of reels end indicating if labeled or unlabeled must be mailed to: Wege Reporting Tape Control Unit, Messachusetts Department of Revenue, P.O. Box 7030, Boston, MA 02204. A copy of the trensmittal letter must eccompany the shipment of magnetic tepes. Also, include an eddress label for returning the magnetic tape to you. The tape conteiner(s) end meiling container should be durable enough to protect the shipment in transit and be suiteble for use in returning the magnetic tepe to you. All possible care will be given to sefeguard the reels of tape while they are in our custody, but the Depertment of Revenue cennot essume responsibility for loss or damege in transit.

NO DEVIATIONS FROM THESE SPECIFICATIONS WILL BE ALLOWED.

RECORD SPECIFICATIONS:

RECORD NAME: EMPLOYER RECORD

LOCATION	FIELD	LENGTH	REMARKS
1	Record Identifier	1	Constant "A" indicetes an Employer Record
2 - 10	Employer Identification Number	9	Same as number used to file withholding
11 - 38	Employer Name	28	Alpha/Numeric
39 - 40	Quarter end Yeer of Report	2	Numeric (Quarters 1, 2, 3 or 4; Yeer-last digit of year)
41 - 46	Number of Employees Reporting on This Quarter	6	Numeric
47 - 58	Total Wages Paid this Quarter	12	Dollars and Cents (No decimel)
59 - 96	Blank	38	

RECORD NAME: EMPLOYEE RECORD

LOCATION	FIELD	LENGTH	REMARKS
1	Record Identifier	1	Constant "B" indicates en Employee Record
2 - 10	Social Security Number	9	
11 - 40	Employee Name	30	Lest Name, First Name, Middle Initiel
41 - 52	Wages This Quarter	12	Dollars and Cents (No decimel)
53 - 96	Blank	44	

1. The Employer ("A") Record must precede the Employee ("B") Record(s).
2. Each employer's filing should be on a separate tape file.
3. All numeric values should be: DISPLAY data, unsigned, Right Justified, Zero Filled.
4. If header and/or trailer labels are used, a tapemark must : (a) follow the header label, preceding the data and (b) follow the data, preceding the trailer label.
5. Blocking factor must be either 10 or 100 records per block.

The Commonwealth of Massachusetts

INCOME TAX WITHHOLDING TABLES

CIRCULAR M

ISSUED NOVEMBER, 1979

MASSACHUSETTS DEPARTMENT OF REVENUE
LEVERETT SALTONSTALL BUILDING
Data Services Bureau
Withholding Section, Room 407
100 CAMBRIDGE STREET, BOSTON, MA 02204
Telephone Number 727-4331
Area Code 617

180M-152399-11-79

Estimated Cost Per Copy $.09

Publication of this Document Approved by Alfred C. Holland, State Purchasing Agent.

The Commonwealth of Massachusetts

DEPARTMENT OF REVENUE

WEEKLY INCOME TAX WITHHOLDING TABLE ISSUED NOVEMBER, 1979

How to Use the WEEKLY Wage-Bracket Table Method of Massachusetts Income Tax Withholding.

1. If employee (and/or spouse) is blind, withhold $2.30 less than amount shown in his tax class (column) below for each such person.
2. If employee has exemptions or wages not covered by the table, use the percentage method.
3. If employee claims that he is a full-time student whose annual income will not exceed $2,000, do not withhold Massachusetts income tax.
4. Do not withhold from employees who validly claim exemption from withholding on U.S. Form W-4.
5. Employers are requested to urge employees to agree to additional withholding on Form M-4 for taxes on income that is not subject to the withholding system.

If the payroll period with respect to an employee is WEEKLY:

And the wages are -		And the number of withholding exemptions claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be -										
$ 1	$ 58	5%	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
58	59	2.95	.88	.16	.00	.00	.00	.00	.00	.00	.00	.00
59	60	3.00	.93	.21	.00	.00	.00	.00	.00	.00	.00	.00
60	62	3.08	1.01	.29	.00	.00	.00	.00	.00	.00	.00	.00
62	64	3.18	1.11	.39	.00	.00	.00	.00	.00	.00	.00	.00
64	66	3.28	1.21	.49	.00	.00	.00	.00	.00	.00	.00	.00
66	68	3.38	1.31	.59	.00	.00	.00	.00	.00	.00	.00	.00
68	70	3.48	1.41	.69	.00	.00	.00	.00	.00	.00	.00	.00
70	72	3.58	1.52	.79	.07	.00	.00	.00	.00	.00	.00	.00
72	74	3.68	1.62	.89	.17	.00	.00	.00	.00	.00	.00	.00
74	76	3.78	1.72	.99	.27	.00	.00	.00	.00	.00	.00	.00
76	78	3.89	1.82	1.09	.37	.00	.00	.00	.00	.00	.00	.00
78	80	3.99	1.92	1.20	.47	.00	.00	.00	.00	.00	.00	.00
80	82	4.09	2.02	1.30	.57	.00	.00	.00	.00	.00	.00	.00
82	84	4.19	2.12	1.40	.67	.00	.00	.00	.00	.00	.00	.00
84	86	4.29	2.22	1.50	.77	.05	.00	.00	.00	.00	.00	.00
86	88	4.39	2.32	1.60	.88	.15	.00	.00	.00	.00	.00	.00
88	90	4.49	2.42	1.70	.98	.25	.00	.00	.00	.00	.00	.00
90	92	4.59	2.52	1.80	1.08	.35	.00	.00	.00	.00	.00	.00
92	94	4.69	2.63	1.90	1.18	.45	.00	.00	.00	.00	.00	.00
94	96	4.79	2.73	2.00	1.28	.56	.00	.00	.00	.00	.00	.00
96	98	4.89	2.83	2.10	1.38	.66	.00	.00	.00	.00	.00	.00
98	100	5.00	2.93	2.20	1.48	.76	.03	.00	.00	.00	.00	.00
100	105	5.17	3.10	2.38	1.66	.93	.21	.00	.00	.00	.00	.00
105	110	5.42	3.36	2.63	1.91	1.19	.46	.00	.00	.00	.00	.00
110	115	5.68	3.61	2.89	2.16	1.44	.71	.00	.00	.00	.00	.00
115	120	5.93	3.86	3.14	2.41	1.69	.97	.24	.00	.00	.00	.00
120	125	6.18	4.11	3.39	2.67	1.94	1.22	.50	.00	.00	.00	.00
125	130	6.43	4.37	3.64	2.92	2.20	1.47	.75	.02	.00	.00	.00
130	135	6.69	4.62	3.89	3.17	2.45	1.72	1.00	.28	.00	.00	.00
135	140	6.94	4.87	4.15	3.42	2.70	1.98	1.25	.53	.00	.00	.00
140	145	7.19	5.12	4.40	3.68	2.95	2.23	1.50	.78	.06	.00	.00
145	150	7.44	5.37	4.65	3.93	3.20	2.48	1.76	1.03	.31	.00	.00
150	160	7.82	5.75	5.03	4.31	3.58	2.86	2.14	1.41	.69	.00	.00
160	170	8.33	6.26	5.53	4.81	4.09	3.36	2.64	1.92	1.19	.47	.00
170	180	8.83	6.76	6.04	5.32	4.59	3.87	3.14	2.42	1.70	.97	.25
180	190	9.33	7.27	6.54	5.82	5.10	4.37	3.65	2.93	2.20	1.48	.75
190	200	9.84	7.77	7.05	6.32	5.60	4.88	4.15	3.43	2.71	1.98	1.26
200	210	10.34	8.28	7.55	6.83	6.11	5.38	4.66	3.93	3.21	2.49	1.76
210	220	10.85	8.78	8.06	7.33	6.61	5.89	5.16	4.44	3.72	2.99	2.27

Massachusetts WEEKLY payroll period - Continued, Issued November, 1979

And the wages are -		And the number of withholding exemptions claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be -										
$220	$230	$11.35	$ 9.29	$ 8.56	$ 7.84	$ 7.11	$ 6.39	$ 5.67	$ 4.94	$ 4.22	$ 3.50	$ 2.77
230	240	11.86	9.79	9.07	8.34	7.62	6.90	6.17	5.45	4.72	4.00	3.28
240	250	12.36	10.29	9.57	8.85	8.12	7.40	6.68	5.95	5.23	4.51	3.78
250	260	12.87	10.80	10.08	9.35	8.63	7.90	7.18	6.46	5.73	5.01	4.29
260	270	13.37	11.30	10.58	9.86	9.13	8.41	7.69	6.96	6.24	5.51	4.79
270	280	13.88	11.81	11.08	10.36	9.64	8.91	8.19	7.47	6.74	6.02	5.30
280	290	14.38	12.31	11.59	10.87	10.14	9.42	8.69	7.97	7.25	6.52	5.80
290	300	14.88	12.82	12.09	11.37	10.65	9.92	9.20	8.48	7.75	7.03	6.30
300	310	15.39	13.32	12.60	11.87	11.15	10.43	9.70	8.98	8.26	7.53	6.81
310	320	15.89	13.83	13.10	12.38	11.66	10.93	10.21	9.48	8.76	8.04	7.31
320	330	16.40	14.33	13.61	12.88	12.16	11.44	10.71	9.99	9.27	8.54	7.82
330	340	16.90	14.84	14.11	13.39	12.66	11.94	11.22	10.49	9.77	9.05	8.32
340	350	17.41	15.34	14.62	13.89	13.17	12.45	11.72	11.00	10.27	9.55	8.83
350	360	17.91	15.84	15.12	14.40	13.67	12.95	12.23	11.50	10.78	10.06	9.33
360	370	18.42	16.35	15.63	14.90	14.18	13.45	12.73	12.01	11.28	10.56	9.84
370	380	18.92	16.85	16.13	15.41	14.68	13.96	13.24	12.51	11.79	11.06	10.34
380	390	19.43	17.36	16.63	15.91	15.19	14.46	13.74	13.02	12.29	11.57	10.85
390	400	19.93	17.86	17.14	16.42	15.69	14.97	14.24	13.52	12.80	12.07	11.35
400	410	20.43	18.37	17.64	16.92	16.20	15.47	14.75	14.03	13.30	12.58	11.85
410	420	20.94	18.87	18.15	17.42	16.70	15.98	15.25	14.53	13.81	13.08	12.36
420	430	21.44	19.38	18.65	17.93	17.21	16.48	15.76	15.03	14.31	13.59	12.86
430	440	21.95	19.88	19.16	18.43	17.71	16.99	16.26	15.54	14.82	14.09	13.37
440	450	22.45	20.39	19.66	18.94	18.21	17.49	16.77	16.04	15.32	14.60	13.87
450	460	22.96	20.89	20.17	19.44	18.72	18.00	17.27	16.55	15.82	15.10	14.38
460	470	23.46	21.39	20.67	19.95	19.22	18.50	17.78	17.05	16.33	15.61	14.88
470	480	23.97	21.90	21.18	20.45	19.73	19.00	18.28	17.56	16.83	16.11	15.39
480	490	24.47	22.40	21.68	20.96	20.23	19.51	18.79	18.06	17.34	16.61	15.89
490	500	24.98	22.91	22.18	21.46	20.74	20.01	19.29	18.57	17.84	17.12	16.40
500	510	25.50	23.44	22.71	21.99	21.26	20.54	19.82	19.09	18.37	17.65	16.92
510	520	26.04	23.97	23.25	22.53	21.80	21.08	20.36	19.63	18.91	18.18	17.46
520	530	26.58	24.51	23.79	23.06	22.34	21.62	20.89	20.17	19.45	18.72	18.00
530	540	27.12	25.05	24.32	23.60	22.88	22.15	21.43	20.71	19.98	19.26	18.54
540	550	27.65	25.59	24.86	24.14	23.41	22.69	21.97	21.24	20.52	19.80	19.07
550	560	28.19	26.12	25.40	24.68	23.95	23.23	22.51	21.78	21.06	20.33	19.61
560	570	28.73	26.66	25.94	25.21	24.49	23.77	23.04	22.32	21.60	20.87	20.15
570	580	29.27	27.20	26.47	25.75	25.03	24.30	23.58	22.86	22.13	21.41	20.69
580	590	29.80	27.74	27.01	26.29	25.56	24.84	24.12	23.39	22.67	21.95	21.22
590	600	30.34	28.27	27.55	26.83	26.10	25.38	24.66	23.93	23.21	22.48	21.76
600	610	30.88	28.81	28.09	27.36	26.64	25.92	25.19	24.47	23.75	23.02	22.30
610	620	31.42	29.35	28.62	27.90	27.18	26.45	25.73	25.01	24.28	23.56	22.84
620	630	31.95	29.89	29.16	28.44	27.71	26.99	26.27	25.54	24.82	24.10	23.37
630	640	32.49	30.42	29.70	28.98	28.25	27.53	26.81	26.08	25.36	24.63	23.91
640	650	33.03	30.96	30.24	29.51	28.79	28.07	27.34	26.62	25.90	25.17	24.45
650	660	33.57	31.50	30.77	30.05	29.33	28.60	27.88	27.16	26.43	25.71	24.99
660	670	34.10	32.04	31.31	30.59	29.86	29.14	28.42	27.69	26.97	26.25	25.52

WEEKLY PERCENTAGE METHOD

1. Subtract the following two amounts from the employee's total wages:
   a. The amount deducted for F.I.C.A., Massachusetts, U.S. or Railroad retirement contributions.
   b. The result of: $13.50 multiplied by the number of exemptions claimed by the employee, plus $25.
2. Multiply the difference by .05375 and withhold the resulting amount.

Notes: If an employee claims zero exemptions, omit step 1,b. If an employee and/or his spouse is blind, subtract $2.30 for each from the Step 2 result.

The Commonwealth of Massachusetts

DEPARTMENT OF REVENUE

BIWEEKLY INCOME TAX WITHHOLDING TABLE ISSUED NOVEMBER, 1979

How to Use the BIWEEKLY Wage-Bracket Table Method of Massachusetts Income Tax Withholding

1. If employee (and/or spouse) is blind, withhold $4.60 less than amount shown in his tax class (column) below for each such person.
2. If employee has exemptions or wages not covered by the table, use the percentage method.
3. If employee claims that he is a full-time student whose annual income will not exceed $2,000, do not withhold Massachusetts income tax.
4. Do not withhold from employees who validly claim exemption from withholding on U.S. Form W-4.
5. Employers are requested to urge employees to agree to additional withholding on Form M-4 for taxes on income that is not subject to the withholding system.

If the payroll period with respect to an employee is BIWEEKLY:

And the wages are -		And the number of withholding exemptions claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be -										
$ 1	$116	5%	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
116	118	5.90	1.77	.32	.00	.00	.00	.00	.00	.00	.00	.00
118	120	6.00	1.87	.42	.00	.00	.00	.00	.00	.00	.00	.00
120	124	6.16	2.02	.57	.00	.00	.00	.00	.00	.00	.00	.00
124	128	6.36	2.22	.78	.00	.00	.00	.00	.00	.00	.00	.00
128	132	6.56	2.42	.98	.00	.00	.00	.00	.00	.00	.00	.00
132	136	6.76	2.63	1.18	.00	.00	.00	.00	.00	.00	.00	.00
136	140	6.96	2.83	1.38	.00	.00	.00	.00	.00	.00	.00	.00
140	144	7.16	3.03	1.58	.14	.00	.00	.00	.00	.00	.00	.00
144	148	7.37	3.23	1.78	.34	.00	.00	.00	.00	.00	.00	.00
148	152	7.57	3.43	1.99	.54	.00	.00	.00	.00	.00	.00	.00
152	156	7.77	3.64	2.19	.74	.00	.00	.00	.00	.00	.00	.00
156	160	7.97	3.84	2.39	.94	.00	.00	.00	.00	.00	.00	.00
160	164	8.17	4.04	2.59	1.14	.00	.00	.00	.00	.00	.00	.00
164	168	8.38	4.24	2.79	1.35	.00	.00	.00	.00	.00	.00	.00
168	172	8.58	4.44	3.00	1.55	.10	.00	.00	.00	.00	.00	.00
172	176	8.78	4.64	3.20	1.75	.30	.00	.00	.00	.00	.00	.00
176	180	8.98	4.85	3.40	1.95	.51	.00	.00	.00	.00	.00	.00
180	184	9.18	5.05	3.60	2.15	.71	.00	.00	.00	.00	.00	.00
184	188	9.38	5.25	3.80	2.36	.91	.00	.00	.00	.00	.00	.00
188	192	9.59	5.45	4.00	2.56	1.11	.00	.00	.00	.00	.00	.00
192	196	9.79	5.65	4.21	2.76	1.31	.00	.00	.00	.00	.00	.00
196	200	9.99	5.86	4.41	2.96	1.51	.07	.00	.00	.00	.00	.00
200	210	10.34	6.21	4.76	3.31	1.87	.42	.00	.00	.00	.00	.00
210	220	10.85	6.71	5.27	3.82	2.37	.92	.00	.00	.00	.00	.00
220	230	11.35	7.22	5.77	4.32	2.88	1.43	.00	.00	.00	.00	.00
230	240	11.86	7.72	6.28	4.83	3.38	1.93	.49	.00	.00	.00	.00
240	250	12.36	8.23	6.78	5.33	3.89	2.44	.99	.00	.00	.00	.00
250	260	12.87	8.73	7.28	5.84	4.39	2.94	1.50	.05	.00	.00	.00
260	270	13.37	9.24	7.79	6.34	4.89	3.45	2.00	.55	.00	.00	.00
270	280	13.88	9.74	8.29	6.85	5.40	3.95	2.50	1.06	.00	.00	.00
280	290	14.38	10.25	8.80	7.35	5.90	4.46	3.01	1.56	.12	.00	.00
290	300	14.88	10.75	9.30	7.86	6.41	4.96	3.51	2.07	.62	.00	.00
300	320	15.64	11.51	10.06	8.61	7.17	5.72	4.27	2.82	1.38	.00	.00
320	340	16.65	12.52	11.07	9.62	8.17	6.73	5.28	3.83	2.39	.94	.00
340	360	17.66	13.52	12.08	10.63	9.18	7.74	6.29	4.84	3.39	1.95	.50
360	380	18.67	14.53	13.09	11.64	10.19	8.75	7.30	5.85	4.40	2.96	1.51
380	400	19.68	15.54	14.10	12.65	11.20	9.75	8.31	6.86	5.41	3.97	2.52
400	420	20.69	16.55	15.10	13.66	12.21	10.76	9.32	7.87	6.42	4.98	3.53
420	440	21.70	17.56	16.11	14.67	13.22	11.77	10.33	8.88	7.43	5.98	4.54

Massachusetts BIWEEKLY payroll period - Continued, Issued November, 1979

And the wages are -		And the number of withholding exemptions claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be -										
$440	$460	$22.70	$18.57	$17.12	$15.68	$14.23	$12.78	$11.33	$ 9.89	$ 8.44	$ 6.99	$ 5.55
460	480	23.71	19.58	18.13	16.69	15.24	13.79	12.34	10.90	9.45	8.00	6.56
480	500	24.72	20.59	19.14	17.69	16.25	14.80	13.35	11.91	10.46	9.01	7.56
500	520	25.73	21.60	20.15	18.70	17.26	15.81	14.36	12.91	11.47	10.02	8.57
520	540	26.74	22.61	21.16	19.71	18.27	16.82	15.37	13.92	12.48	11.03	9.58
540	560	27.75	23.62	22.17	20.72	19.27	17.83	16.38	14.93	13.49	12.04	10.59
560	580	28.76	24.62	23.18	21.73	20.28	18.84	17.39	15.94	14.49	13.05	11.60
580	600	29.77	25.63	24.19	22.74	21.29	19.85	18.40	16.95	15.50	14.06	12.61
600	620	30.78	26.64	25.20	23.75	22.30	20.85	19.41	17.96	16.51	15.07	13.62
620	640	31.79	27.65	26.21	24.76	23.31	21.86	20.42	18.97	17.52	16.08	14.63
640	660	32.80	28.66	27.21	25.77	24.32	22.87	21.43	19.98	18.53	17.08	15.64
660	680	33.80	29.67	28.22	26.78	25.33	23.88	22.43	20.99	19.54	18.09	16.65
680	700	34.81	30.68	29.23	27.79	26.34	24.89	23.44	22.00	20.55	19.10	17.66
700	720	35.82	31.69	30.24	28.79	27.35	25.90	24.45	23.01	21.56	20.11	18.66
720	740	36.83	32.70	31.25	29.80	28.36	26.91	25.46	24.01	22.57	21.12	19.67
740	760	37.84	33.71	32.26	30.81	29.37	27.92	26.47	25.02	23.58	22.13	20.68
760	780	38.85	34.72	33.27	31.82	30.37	28.93	27.48	26.03	24.59	23.14	21.69
780	800	39.86	35.72	34.28	32.83	31.38	29.94	28.49	27.04	25.60	24.15	22.70
800	820	40.87	36.73	35.29	33.84	32.39	30.95	29.50	28.05	26.60	25.16	23.71
820	840	41.88	37.74	36.30	34.85	33.40	31.95	30.51	29.06	27.61	26.17	24.72
840	860	42.89	38.75	37.31	35.86	34.41	32.96	31.52	30.07	28.62	27.18	25.73
860	880	43.90	39.76	38.31	36.87	35.42	33.97	32.53	31.08	29.63	28.18	26.74
880	900	44.91	40.77	39.32	37.88	36.43	34.98	33.53	32.09	30.64	29.19	27.75
900	920	45.91	41.78	40.33	38.89	37.44	35.99	34.54	33.10	31.65	30.20	28.76
920	940	46.92	42.79	41.34	39.89	38.45	37.00	35.55	34.11	32.66	31.21	29.76
940	960	47.93	43.80	42.35	40.90	39.46	38.01	36.56	35.12	33.67	32.22	30.77
960	980	48.94	44.81	43.36	41.91	40.47	39.02	37.57	36.12	34.68	33.23	31.78
980	1000	49.95	45.82	44.37	42.92	41.47	40.03	38.58	37.13	35.69	34.24	32.79
1000	1020	51.01	46.87	45.42	43.98	42.53	41.08	39.64	38.19	36.74	35.29	33.85
1020	1040	52.08	47.95	46.50	45.05	43.60	42.16	40.71	39.26	37.82	36.37	34.92
1040	1060	53.16	49.02	47.57	46.13	44.68	43.23	41.79	40.34	38.89	37.44	36.00
1060	1080	54.23	50.10	48.65	47.20	45.75	44.31	42.86	41.41	39.97	38.52	37.07
1080	1100	55.31	51.17	49.72	48.28	46.83	45.38	43.94	42.49	41.04	39.59	38.15
1100	1120	56.38	52.25	50.80	49.35	47.90	46.46	45.01	43.56	42.12	40.67	39.22
1120	1140	57.46	53.32	51.87	50.43	48.98	47.53	46.09	44.64	43.19	41.74	40.30
1140	1160	58.53	54.40	52.95	51.50	50.05	48.61	47.16	45.71	44.27	42.82	41.37
1160	1180	59.61	55.47	54.02	52.58	51.13	49.68	48.24	46.79	45.34	43.89	42.45
1180	1200	60.68	56.55	55.10	53.65	52.20	50.76	49.31	47.86	46.42	44.97	43.52
1200	1220	61.76	57.62	56.17	54.73	53.28	51.83	50.39	48.94	47.49	46.04	44.60
1220	1240	62.83	58.70	57.25	55.80	54.35	52.91	51.46	50.01	48.57	47.12	45.67
1240	1260	63.91	59.77	58.32	56.88	55.43	53.98	52.54	51.09	49.64	48.19	46.75
1260	1280	64.98	60.85	59.40	57.95	56.50	55.06	53.61	52.16	50.72	49.27	47.82
1280	1300	66.06	61.92	60.47	59.03	57.58	56.13	54.69	53.24	51.79	50.34	48.90
1300	1320	67.13	63.00	61.55	60.10	58.65	57.21	55.76	54.31	52.87	51.42	49.97
1320	1340	68.21	64.07	62.62	61.18	59.73	58.28	56.84	55.39	53.94	52.49	51.05

BIWEEKLY PERCENTAGE METHOD

1. Subtract the following two amounts from the employee's total wages:
   a. The amount deducted for F.I.C.A., Massachusetts, U.S. or Railroad retirement contributions.
   b. The result of: $27.00 multiplied by the number of exemptions claimed by the employee, plus $50.
2. Multiply the difference by .05375 and withhold the resulting amount.

Notes: If an employee claims zero exemptions, omit step 1,b. If an employee and/or his spouse is blind, subtract $4.60 for each from the Step 2 result.

The Commonwealth of Massachusetts

DEPARTMENT OF REVENUE

SEMIMONTHLY INCOME TAX WITHHOLDING TABLE ISSUED NOVEMBER, 1979

How to Use the SEMIMONTHLY Wage-Bracket Table Method of Massachusetts Income Tax Withholding

1. If employee (and/or spouse) is blind, withhold $5.00 less than amount shown in his tax class (column) below for each such person.
2. If employee has exemptions or wages not covered by the table, use the percentage method.
3. If employee claims that he is a full-time student whose annual income will not exceed $2,000, do not withhold Massachusetts income tax.
4. Do not withhold from employees who validly claim exemption from withholding on U.S. Form W-4.
5. Employers are requested to urge employees to agree to additional withholding on Form M-4 for taxes on income that is not subject to the withholding system.

If the payroll period with respect to an employee is SEMIMONTHLY:

And the wages are -		And the number of withholding exemptions claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be -										
$ 1	$124	5%	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
124	128	6.36	1.88	.31	.00	.00	.00	.00	.00	.00	.00	.00
128	132	6.56	2.08	.51	.00	.00	.00	.00	.00	.00	.00	.00
132	136	6.76	2.28	.71	.00	.00	.00	.00	.00	.00	.00	.00
136	140	6.96	2.48	.92	.00	.00	.00	.00	.00	.00	.00	.00
140	144	7.16	2.69	1.12	.00	.00	.00	.00	.00	.00	.00	.00
144	148	7.37	2.89	1.32	.00	.00	.00	.00	.00	.00	.00	.00
148	152	7.57	3.09	1.52	.00	.00	.00	.00	.00	.00	.00	.00
152	156	7.77	3.29	1.72	.16	.00	.00	.00	.00	.00	.00	.00
156	160	7.97	3.49	1.93	.36	.00	.00	.00	.00	.00	.00	.00
160	164	8.17	3.69	2.13	.56	.00	.00	.00	.00	.00	.00	.00
164	168	8.38	3.90	2.33	.76	.00	.00	.00	.00	.00	.00	.00
168	172	8.58	4.10	2.53	.96	.00	.00	.00	.00	.00	.00	.00
172	176	8.78	4.30	2.73	1.16	.00	.00	.00	.00	.00	.00	.00
176	180	8.98	4.50	2.93	1.37	.00	.00	.00	.00	.00	.00	.00
180	184	9.18	4.70	3.14	1.57	.00	.00	.00	.00	.00	.00	.00
184	188	9.38	4.91	3.34	1.77	.20	.00	.00	.00	.00	.00	.00
188	192	9.59	5.11	3.54	1.97	.40	.00	.00	.00	.00	.00	.00
192	196	9.79	5.31	3.74	2.17	.61	.00	.00	.00	.00	.00	.00
196	200	9.99	5.51	3.94	2.38	.81	.00	.00	.00	.00	.00	.00
200	210	10.34	5.86	4.30	2.73	1.16	.00	.00	.00	.00	.00	.00
210	220	10.85	6.37	4.80	3.23	1.67	.10	.00	.00	.00	.00	.00
220	230	11.35	6.87	5.31	3.74	2.17	.60	.00	.00	.00	.00	.00
230	240	11.86	7.38	5.81	4.24	2.67	1.11	.00	.00	.00	.00	.00
240	250	12.36	7.88	6.31	4.75	3.18	1.61	.04	.00	.00	.00	.00
250	260	12.87	8.39	6.82	5.25	3.68	2.12	.55	.00	.00	.00	.00
260	270	13.37	8.89	7.32	5.76	4.19	2.62	1.05	.00	.00	.00	.00
270	280	13.88	9.40	7.83	6.26	4.69	3.13	1.56	.00	.00	.00	.00
280	290	14.38	9.90	8.33	6.77	5.20	3.63	2.06	.49	.00	.00	.00
290	300	14.88	10.41	8.84	7.27	5.70	4.13	2.57	1.00	.00	.00	.00
300	320	15.64	11.16	9.59	8.03	6.46	4.89	3.32	1.76	.19	.00	.00
320	340	16.65	12.17	10.60	9.04	7.47	5.90	4.33	2.76	1.20	.00	.00
340	360	17.66	13.18	11.61	10.04	8.48	6.91	5.34	3.77	2.21	.64	.00
360	380	18.67	14.19	12.62	11.05	9.49	7.92	6.35	4.78	3.22	1.65	.08
380	400	19.68	15.20	13.63	12.06	10.50	8.93	7.36	5.79	4.22	2.66	1.09
400	420	20.69	16.21	14.64	13.07	11.50	9.94	8.37	6.80	5.23	3.67	2.10
420	440	21.70	17.22	15.65	14.08	12.51	10.95	9.38	7.81	6.24	4.67	3.11
440	460	22.70	18.23	16.66	15.09	13.52	11.95	10.39	8.82	7.25	5.68	4.12
460	480	23.71	19.23	17.67	16.10	14.53	12.96	11.40	9.83	8.26	6.69	5.13
480	500	24.72	20.24	18.68	17.11	15.54	13.97	12.41	10.84	9.27	7.70	6.13
500	520	25.73	21.25	19.69	18.12	16.55	14.98	13.41	11.85	10.28	8.71	7.14

Massachusetts SEMIMONTHLY payroll period - Continued, Issued November, 1979

And the wages are -		And the number of withholding exemptions claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be -										
$520	$540	$26.74	$22.26	$20.69	$19.13	$17.56	$15.99	$14.42	$12.86	$11.29	$ 9.72	$ 8.15
540	560	27.75	23.27	21.70	20.14	18.57	17.00	15.43	13.86	12.30	10.73	9.16
560	580	28.76	24.28	22.71	21.14	19.58	18.01	16.44	14.87	13.31	11.74	10.17
580	600	29.77	25.29	23.72	22.15	20.59	19.02	17.45	15.88	14.32	12.75	11.18
600	620	30.78	26.30	24.73	23.16	21.60	20.03	18.46	16.89	15.32	13.76	12.19
620	640	31.79	27.31	25.74	24.17	22.60	21.04	19.47	17.90	16.33	14.77	13.20
640	660	32.80	28.32	26.75	25.18	23.61	22.05	20.48	18.91	17.34	15.77	14.21
660	680	33.80	29.33	27.76	26.19	24.62	23.05	21.49	19.92	18.35	16.78	15.22
680	700	34.81	30.33	28.77	27.20	25.63	24.06	22.50	20.93	19.36	17.79	16.23
700	720	35.82	31.34	29.78	28.21	26.64	25.07	23.51	21.94	20.37	18.80	17.23
720	740	36.83	32.35	30.79	29.22	27.65	26.08	24.51	22.95	21.38	19.81	18.24
740	760	37.84	33.36	31.79	30.23	28.66	27.09	25.52	23.96	22.39	20.82	19.25
760	780	38.85	34.37	32.80	31.24	29.67	28.10	26.53	24.97	23.40	21.83	20.26
780	800	39.86	35.38	33.81	32.24	30.68	29.11	27.54	25.97	24.41	22.84	21.27
800	820	40.87	36.39	34.82	33.25	31.69	30.12	28.55	26.98	25.42	23.85	22.28
820	840	41.88	37.40	35.83	34.26	32.70	31.13	29.56	27.99	26.42	24.86	23.29
840	860	42.89	38.41	36.84	35.27	33.70	32.14	30.57	29.00	27.43	25.87	24.30
860	880	43.90	39.42	37.85	36.28	34.71	33.15	31.58	30.01	28.44	26.88	25.31
880	900	44.91	40.43	38.86	37.29	35.72	34.16	32.59	31.02	29.45	27.88	26.32
900	920	45.91	41.44	39.87	38.30	36.73	35.16	33.60	32.03	30.46	28.89	27.33
920	940	46.92	42.44	40.38	39.31	37.74	36.17	34.61	33.04	31.47	29.90	28.33
940	960	47.93	43.45	41.89	40.32	38.75	37.18	35.61	34.05	32.48	30.91	29.34
960	980	48.94	44.46	42.89	41.33	39.76	38.19	36.62	35.06	33.49	31.92	30.35
980	1000	49.95	45.47	43.90	42.34	40.77	39.20	37.63	36.07	34.50	32.93	31.36
1000	1020	50.96	46.48	44.91	43.35	41.78	40.21	38.64	37.07	35.51	33.94	32.37
1020	1040	51.97	47.49	45.92	44.35	42.79	41.22	39.65	38.08	36.52	34.95	33.38
1040	1060	52.98	48.50	46.93	45.36	43.80	42.23	40.66	39.09	37.52	35.96	34.39
1060	1080	53.99	49.51	47.94	46.37	44.80	43.24	41.67	40.10	38.53	36.97	35.40
1080	1100	55.03	50.55	48.98	47.42	45.85	44.28	42.71	41.15	39.58	38.01	36.44
1100	1120	56.11	51.63	50.06	48.49	46.92	45.36	43.79	42.22	40.65	39.09	37.52
1120	1140	57.18	52.70	51.13	49.57	48.00	46.43	44.86	43.30	41.73	40.16	38.59
1140	1160	58.26	53.78	52.21	50.64	49.07	47.51	45.94	44.37	42.80	41.24	39.67
1160	1180	59.33	54.85	53.28	51.72	50.15	48.58	47.01	45.45	43.88	42.31	40.74
1180	1200	60.41	55.93	54.36	52.79	51.22	49.66	48.09	46.52	44.95	43.39	41.82
1200	1220	61.48	57.00	55.43	53.87	52.30	50.73	49.16	47.60	46.03	44.46	42.89
1220	1240	62.56	58.08	56.51	54.94	53.37	51.81	50.24	48.67	47.10	45.54	43.97
1240	1260	63.63	59.15	57.58	56.02	54.45	52.88	51.31	49.75	48.18	46.61	45.04
1260	1280	64.71	60.23	58.66	57.09	55.52	53.96	52.39	50.82	49.25	47.69	46.12
1280	1300	65.78	61.30	59.73	58.17	56.60	55.03	53.46	51.90	50.33	48.76	47.19
1300	1320	66.86	62.38	60.81	59.24	57.67	56.11	54.54	52.97	51.40	49.84	48.27
1320	1340	67.93	63.45	61.88	60.32	58.75	57.18	55.61	54.05	52.48	50.91	49.34
1340	1360	69.01	64.53	62.96	61.39	59.82	58.26	56.69	55.12	53.55	51.99	50.42
1360	1380	70.08	65.60	64.03	62.47	60.90	59.33	57.76	56.20	54.63	53.06	51.49
1380	1400	71.16	66.68	65.11	63.54	61.97	60.41	58.84	57.27	55.70	54.14	52.57

SEMIMONTHLY PERCENTAGE METHOD

1. Subtract the following two amounts from the employee's total wages:
   a. The amount deducted for F.I.C.A., Massachusetts, U.S. or Railroad retirement contributions.
   b. The result of: $29.00 multiplied by the number of exemptions claimed by the employee, plus $54.
2. Multiply the difference by .05375 and withhold the resulting amount.

Notes: If an employee claims zero exemptions, omit step 1,b. If an employee and/or his spouse is blind, subtract $5.00 for each from the Step 2 result.

The Commonwealth of Massachusetts

DEPARTMENT OF REVENUE

MONTHLY INCOME TAX WITHHOLDING TABLE ISSUED NOVEMBER, 1979

How to Use the MONTHLY Wage-Bracket Table Method of Massachusetts Income Tax Withholding

1. If employee (and/or spouse) is blind, withhold $10.00 less than amount shown in his tax class (column) below for each such person.
2. If employee has exemptions or wages not covered by the table, use the percentage method.
3. If employee claims that he is a full-time student whose annual income will not exceed $2,000, do not withhold Massachusetts income tax.
4. Do not withhold from employees who validly claim exemption from withholding on U.S. Form W-4.
5. Employers are requested to urge employees to agree to additional withholding on Form M-4 for taxes on income that is not subject to the withholding system.

If the payroll period with respect to an employee is MONTHLY:

And the wages are -		And the number of withholding exemptions claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be -										
$ 1	$248	5%	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
248	256	12.71	3.76	.62	.00	.00	.00	.00	.00	.00	.00	.00
256	264	13.12	4.16	1.02	.00	.00	.00	.00	.00	.00	.00	.00
264	272	13.52	4.56	1.43	.00	.00	.00	.00	.00	.00	.00	.00
272	280	13.93	4.97	1.83	.00	.00	.00	.00	.00	.00	.00	.00
280	288	14.33	5.37	2.24	.00	.00	.00	.00	.00	.00	.00	.00
288	296	14.73	5.77	2.64	.00	.00	.00	.00	.00	.00	.00	.00
296	304	15.14	6.18	3.04	.00	.00	.00	.00	.00	.00	.00	.00
304	312	15.54	6.58	3.45	.31	.00	.00	.00	.00	.00	.00	.00
312	320	15.94	6.99	3.85	.71	.00	.00	.00	.00	.00	.00	.00
320	328	16.35	7.39	4.25	1.12	.00	.00	.00	.00	.00	.00	.00
328	336	16.75	7.79	4.66	1.52	.00	.00	.00	.00	.00	.00	.00
336	344	17.15	8.20	5.06	1.93	.00	.00	.00	.00	.00	.00	.00
344	352	17.56	8.60	5.46	2.33	.00	.00	.00	.00	.00	.00	.00
352	360	17.96	9.00	5.87	2.73	.00	.00	.00	.00	.00	.00	.00
360	368	18.37	9.41	6.27	3.14	.00	.00	.00	.00	.00	.00	.00
368	376	18.77	9.81	6.68	3.54	.40	.00	.00	.00	.00	.00	.00
376	384	19.17	10.21	7.08	3.94	.81	.00	.00	.00	.00	.00	.00
384	392	19.58	10.62	7.48	4.35	1.21	.00	.00	.00	.00	.00	.00
392	400	19.98	11.02	7.89	4.75	1.62	.00	.00	.00	.00	.00	.00
400	420	20.69	11.73	8.59	5.46	2.32	.00	.00	.00	.00	.00	.00
420	440	21.70	12.74	9.60	6.47	3.33	.20	.00	.00	.00	.00	.00
440	460	22.70	13.75	10.61	7.48	4.34	1.20	.00	.00	.00	.00	.00
460	480	23.71	14.76	11.62	8.48	5.35	2.21	.00	.00	.00	.00	.00
480	500	24.72	15.76	12.63	9.49	6.36	3.22	.09	.00	.00	.00	.00
500	520	25.73	16.77	13.64	10.50	7.37	4.23	1.10	.00	.00	.00	.00
520	540	26.74	17.78	14.65	11.51	8.38	5.24	2.11	.00	.00	.00	.00
540	560	27.75	18.79	15.66	12.52	9.39	6.25	3.11	.00	.00	.00	.00
560	580	28.76	19.80	16.67	13.53	10.39	7.26	4.12	.99	.00	.00	.00
580	600	29.77	20.81	17.67	14.54	11.40	8.27	5.13	2.00	.00	.00	.00
600	640	31.28	22.32	19.19	16.05	12.92	9.78	6.65	3.51	.38	.00	.00
640	680	33.30	24.34	21.21	18.07	14.94	11.80	8.66	5.53	2.39	.00	.00
680	720	35.32	26.36	23.22	20.09	16.95	13.82	10.68	7.55	4.41	1.28	.00
720	760	37.34	28.38	25.24	22.11	18.97	15.84	12.70	9.57	6.43	3.30	.16
760	800	39.35	30.40	27.26	24.13	20.99	17.85	14.72	11.58	8.45	5.31	2.18
800	840	41.37	32.41	29.28	26.14	23.01	19.87	16.74	13.60	10.47	7.33	4.20
840	880	43.39	34.43	31.30	28.16	25.03	21.89	18.76	15.62	12.49	9.35	6.21
880	920	45.41	36.45	33.32	30.18	27.05	23.91	20.77	17.64	14.50	11.37	8.23
920	960	47.43	38.47	35.33	32.20	29.06	25.93	22.79	19.66	16.52	13.39	10.25
960	1000	49.45	40.49	37.35	34.22	31.08	27.95	24.81	21.68	18.54	15.40	12.27
1000	1040	51.46	42.51	39.37	36.24	33.10	29.96	26.83	23.69	20.56	17.42	14.29

Massachusetts MONTHLY payroll period - Continued, November, 1979

And the wages are -		And the number of withholding exemptions claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be -										
$1040	$1080	$53.48	$44.52	$41.39	$38.25	$35.12	$31.98	$28.85	$25.71	$22.58	$19.44	$16.31
1080	1120	55.50	46.54	43.41	40.27	37.14	34.00	30.87	27.73	24.59	21.46	18.32
1120	1160	57.52	48.56	45.43	42.29	39.15	36.02	32.88	29.75	26.61	23.48	20.34
1160	1200	59.54	50.58	47.44	44.31	41.17	38.04	34.00	31.77	28.63	25.50	22.36
1200	1240	61.56	52.60	49.46	46.33	43.19	40.06	36.92	33.78	30.65	27.51	24.38
1240	1280	63.57	54.62	51.48	48.34	45.21	42.07	38.94	35.80	32.67	29.53	26.40
1280	1320	65.59	56.63	53.50	50.36	47.23	44.09	40.96	37.82	34.69	31.55	28.41
1320	1360	67.61	58.65	55.52	52.38	49.25	46.11	42.97	39.84	36.70	33.57	30.43
1360	1400	69.63	60.67	57.53	54.40	51.26	48.13	44.99	41.86	38.72	35.59	32.45
1400	1440	71.65	62.69	59.55	56.42	53.28	50.15	47.01	43.88	40.74	37.60	34.47
1440	1480	73.66	64.71	61.57	58.44	55.30	52.16	49.03	45.89	42.76	39.62	36.49
1480	1520	75.68	66.72	63.59	60.45	57.32	54.18	51.05	47.91	44.78	41.64	38.51
1520	1560	77.70	68.74	65.61	62.47	59.34	56.20	53.07	49.93	46.79	43.66	40.52
1560	1600	79.72	70.76	67.63	64.49	61.35	58.22	55.08	51.95	48.81	45.68	42.54
1600	1640	81.74	72.78	69.64	66.51	63.37	60.24	57.10	53.97	50.83	47.70	44.56
1640	1680	83.76	74.80	71.66	68.53	65.39	62.26	59.12	55.98	52.85	49.71	46.58
1680	17.20	85.77	76.82	73.68	70.54	67.41	64.27	61.14	58.00	54.87	51.73	48.60
1720	1760	87.79	78.83	75.70	72.56	69.43	66.29	63.16	60.02	56.89	53.75	50.61
1760	1800	89.81	80.85	77.72	74.58	71.45	68.31	65.17	62.04	58.90	55.77	52.63
1800	1840	91.83	82.87	79.73	76.60	73.46	70.33	67.19	64.06	60.92	57.79	54.65
1840	1880	93.85	84.89	81.75	78.62	75.48	72.35	69.21	66.08	62.94	59.80	56.67
1880	1920	95.86	86.91	83.77	80.64	77.50	74.36	71.23	68.09	64.96	61.82	58.69
1920	1960	97.88	88.92	85.79	82.65	79.52	76.38	73.25	70.11	66.98	63.84	60.71
1960	2000	99.90	90.94	87.81	84.67	81.54	78.40	75.27	72.13	68.99	65.86	62.72
2000	2040	101.92	92.96	89.83	86.69	83.55	80.42	77.28	74.15	71.01	67.88	64.74
2040	2080	103.94	94.98	91.84	88.71	85.57	82.44	79.30	76.17	73.03	69.90	66.76
2080	2120	105.96	97.00	93.86	90.73	87.59	84.46	81.32	78.18	75.05	71.91	68.78
2120	2160	107.97	99.02	95.88	92.74	89.61	86.47	83.34	80.20	77.07	73.93	70.80
2160	2200	110.06	101.11	97.97	94.83	91.70	88.56	85.43	82.29	79.16	76.02	72.89
2200	2240	112.21	103.26	100.12	96.98	93.85	90.71	87.58	84.44	81.31	78.17	75.04
2240	2280	114.36	105.41	102.27	99.13	96.00	92.86	89.73	86.59	83.46	80.32	77.19
2280	2320	116.51	107.56	104.42	101.28	98.15	95.01	91.88	88.74	85.61	82.47	79.34
2320	2360	118.66	109.71	106.57	103.43	100.30	97.16	94.03	90.89	87.76	84.62	81.49
2360	2400	120.81	111.86	108.72	105.58	102.45	99.31	96.18	93.04	89.91	86.77	83.64
2400	2440	122.96	114.01	110.87	107.73	104.60	101.46	98.33	95.19	92.06	88.92	85.79
2440	2480	125.11	116.16	113.02	109.88	106.75	103.61	100.48	97.34	94.21	91.07	87.94
2480	2520	127.26	118.31	115.17	112.03	108.90	105.76	102.63	99.49	96.36	93.22	90.09
2520	2560	129.41	120.46	117.32	114.18	111.05	107.91	104.78	101.64	98.51	95.37	92.24
2560	2600	131.56	122.61	119.47	116.33	113.20	110.06	106.93	103.79	100.66	97.52	94.39
2600	2640	133.71	124.76	121.62	118.48	115.35	112.21	109.08	105.94	102.81	99.67	96.54
2640	2680	135.86	126.91	123.77	120.63	117.50	114.36	111.23	108.09	104.96	101.82	98.69
2680	2720	138.01	129.06	125.92	122.78	119.65	116.51	113.38	110.24	107.11	103.97	100.84
2720	2760	140.16	131.21	128.07	124.93	121.80	118.66	115.53	112.39	109.26	106.12	102.99
2760	2800	142.31	133.36	130.22	127.08	123.95	120.81	117.68	114.54	111.41	108.27	105.14

MONTHLY PERCENTAGE METHOD

1. Subtract the following two amounts from the employee's total wages:
   a. The amount deducted for F.I.C.A., Massachusetts, U.S. or Railroad retirement contributions.
   b. The result of: $58.00 multiplied by the number of exemptions claimed by the employee, plus $109.
2. Multiply the difference by .05375 and withhold the resulting amount.

Notes: If an employee claims zero exemptions, omit step 1,b. If an employee and/or his spouse is blind, subtract $10.00 for each from the Step 2 result.

The Commonwealth of Massachusetts

DEPARTMENT OF REVENUE

DAILY INCOME TAX WITHHOLDING TABLE ISSUED NOVEMBER, 1979

How to Use The DAILY Wage-Bracket Table Method of Massachusetts Income Tax Withholding.

1. If employee (and/or spouse) is blind, withhold $0.33 less than amount shown in his tax class (column) below for each such person.
2. If employee has exemptions or wages not covered by the table, use the percentage method.
3. If employee has miscellaneous payroll period, divide total wages by total days according to federal rules.
4. Do not withhold from employees who validly claim exemption from withholding on U.S. Form W-4.
5. Employers are requested to urge employees to agree to additional withholding on Form M-4 for taxes on income that is not subject to the withholding system.

If the payroll period with respect to an employee is DAILY or MISCELLANEOUS:

And the daily wages are		And the number of withholding exemptions claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be -										
$ 1	$ 8	5%	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
8	9	.43	.13	.03	.00	.00	.00	.00	.00	.00	.00	.00
9	10	.48	.18	.08	.00	.00	.00	.00	.00	.00	.00	.00
10	11	.53	.24	.13	.03	.00	.00	.00	.00	.00	.00	.00
11	12	.58	.29	.18	.08	.00	.00	.00	.00	.00	.00	.00
12	13	.63	.34	.23	.13	.03	.00	.00	.00	.00	.00	.00
13	14	.68	.39	.28	.18	.08	.00	.00	.00	.00	.00	.00
14	15	.73	.44	.33	.23	.13	.02	.00	.00	.00	.00	.00
15	16	.78	.49	.38	.28	.18	.08	.00	.00	.00	.00	.00
16	17	.83	.54	.43	.33	.23	.13	.02	.00	.00	.00	.00
17	18	.88	.59	.49	.38	.28	.18	.07	.00	.00	.00	.00
18	19	.93	.64	.54	.43	.33	.23	.12	.02	.00	.00	.00
19	20	.98	.69	.59	.48	.38	.28	.17	.07	.00	.00	.00
20	21	1.03	.74	.64	.53	.43	.33	.22	.12	.02	.00	.00
21	22	1.08	.79	.69	.58	.48	.38	.27	.17	.07	.00	.00
22	23	1.14	.84	.74	.63	.53	.43	.33	.22	.12	.02	.00
23	24	1.19	.89	.79	.69	.58	.48	.38	.27	.17	.07	.00
24	25	1.24	.94	.84	.74	.63	.53	.43	.32	.22	.12	.01
25	26	1.29	.99	.89	.79	.68	.58	.48	.37	.27	.17	.06
26	27	1.34	1.04	.94	.84	.73	.63	.53	.42	.32	.22	.11
27	28	1.39	1.09	.99	.89	.78	.68	.58	.47	.37	.27	.17
28	29	1.44	1.14	1.04	.94	.83	.73	.63	.52	.42	.32	.22
29	30	1.49	1.19	1.09	.99	.88	.78	.68	.58	.47	.37	.27
30	31	1.54	1.24	1.14	1.04	.94	.83	.73	.63	.52	.42	.32
31	32	1.59	1.29	1.19	1.09	.99	.88	.78	.68	.57	.47	.37
32	33	1.64	1.35	1.24	1.14	1.04	.93	.83	.73	.62	.52	.42
33	34	1.69	1.40	1.29	1.19	1.09	.98	.88	.78	.67	.57	.47
34	35	1.74	1.45	1.34	1.24	1.14	1.03	.93	.83	.72	.62	.52
35	36	1.79	1.50	1.39	1.29	1.19	1.08	.98	.88	.78	.67	.57
36	37	1.84	1.55	1.44	1.34	1.24	1.13	1.03	.93	.83	.72	.62
37	38	1.89	1.60	1.49	1.39	1.29	1.19	1.08	.98	.88	.77	.67
38	39	1.94	1.65	1.54	1.44	1.34	1.24	1.13	1.03	.93	.82	.72
39	40	1.99	1.70	1.60	1.49	1.39	1.29	1.18	1.08	.98	.87	.77
40	41	2.04	1.75	1.65	1.54	1.44	1.34	1.23	1.13	1.03	.92	.82
41	42	2.09	1.80	1.70	1.59	1.49	1.39	1.28	1.18	1.08	.97	.87
42	43	2.14	1.85	1.75	1.64	1.54	1.44	1.33	1.23	1.13	1.03	.92
43	44	2.19	1.90	1.80	1.69	1.59	1.49	1.38	1.28	1.18	1.08	.97
44	45	2.25	1.95	1.85	1.74	1.64	1.54	1.44	1.33	1.23	1.13	1.02
45	46	2.30	2.00	1.90	1.80	1.69	1.59	1.49	1.38	1.28	1.18	1.07
46	47	2.35	2.05	1.95	1.85	1.74	1.64	1.54	1.43	1.33	1.23	1.12
47	48	2.40	2.10	2.00	1.90	1.79	1.69	1.59	1.48	1.38	1.28	1.17
48	49	2.45	2.15	2.05	1.95	1.84	1.74	1.64	1.53	1.43	1.33	1.22
49	50	2.50	2.20	2.10	2.00	1.89	1.79	1.69	1.58	1.48	1.38	1.28
50	51	2.55	2.25	2.15	2.05	1.94	1.84	1.74	1.63	1.53	1.43	1.33
51	52	2.60	2.30	2.20	2.10	1.99	1.89	1.79	1.69	1.58	1.48	1.38

Massachusetts DAILY payroll period - Continued, November, 1979

And the wages are -		And the number of withholding exemptions claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be -										
$52	$53	$2.65	$2.35	$2.25	$2.15	$2.05	$1.94	$1.84	$1.74	$1.63	$1.53	$1.43
53	54	2.70	2.40	2.30	2.20	2.10	1.99	1.89	1.79	1.68	1.58	1.48
54	55	2.75	2.46	2.35	2.25	2.15	2.04	1.94	1.84	1.73	1.63	1.53
55	56	2.80	2.51	2.40	2.30	2.20	2.09	1.99	1.89	1.78	1.68	1.58
56	57	2.85	2.56	2.45	2.35	2.25	2.14	2.04	1.94	1.83	1.73	1.63
57	58	2.90	2.61	2.50	2.40	2.30	2.19	2.09	1.99	1.89	1.78	1.68
58	59	2.95	2.66	2.55	2.45	2.35	2.24	2.14	2.04	1.94	1.83	1.73
59	60	3.00	2.71	2.60	2.50	2.40	2.30	2.19	2.09	1.99	1.88	1.78
60	61	3.05	2.76	2.65	2.55	2.45	2.35	2.24	2.14	2.04	1.93	1.83
61	62	3.10	2.81	2.71	2.60	2.50	2.40	2.29	2.19	2.09	1.98	1.88
62	63	3.15	2.86	2.76	2.65	2.55	2.45	2.34	2.24	2.14	2.03	1.93
63	64	3.20	2.91	2.81	2.70	2.60	2.50	2.39	2.29	2.19	2.08	1.98
64	65	3.25	2.96	2.86	2.75	2.65	2.55	2.44	2.34	2.24	2.14	2.03
65	66	3.30	3.01	2.91	2.80	2.70	2.60	2.49	2.39	2.29	2.19	2.08
66	67	3.36	3.06	2.96	2.85	2.75	2.65	2.55	2.44	2.34	2.24	2.13
67	68	3.41	3.11	3.01	2.91	2.80	2.70	2.60	2.49	2.39	2.29	2.18
68	69	3.46	3.16	3.06	2.96	2.85	2.75	2.65	2.54	2.44	2.34	2.23
69	70	3.51	3.21	3.11	3.01	2.90	2.80	2.70	2.59	2.49	2.39	2.28
70	71	3.56	3.26	3.16	3.06	2.95	2.85	2.75	2.64	2.54	2.44	2.33
71	72	3.61	3.31	3.21	3.11	3.01	2.90	2.80	2.70	2.59	2.49	2.39
72	73	3.66	3.37	3.27	3.16	3.06	2.96	2.85	2.75	2.65	2.54	2.44
73	74	3.72	3.42	3.32	3.22	3.11	3.01	2.91	2.80	2.70	2.60	2.49
74	75	3.77	3.48	3.37	3.27	3.17	3.06	2.96	2.86	2.75	2.65	2.55
75	76	3.82	3.53	3.43	3.32	3.22	3.12	3.01	2.91	2.81	2.71	2.60
76	77	3.88	3.58	3.48	3.38	3.27	3.17	3.07	2.97	2.86	2.76	2.66
77	78	3.93	3.64	3.53	3.43	3.33	3.22	3.12	3.02	2.92	2.81	2.71
78	79	3.99	3.69	3.59	3.48	3.38	3.28	3.18	3.07	2.97	2.87	2.76
79	80	4.04	3.74	3.64	3.54	3.44	3.33	3.23	3.13	3.02	2.92	2.82
80	81	4.09	3.80	3.70	3.59	3.49	3.39	3.28	3.18	3.08	2.97	2.87
81	82	4.15	3.85	3.75	3.65	3.54	3.44	3.34	3.23	3.13	3.03	2.92
82	83	4.20	3.91	3.80	3.70	3.60	3.49	3.39	3.29	3.18	3.08	2.98
83	84	4.25	3.96	3.86	3.75	3.65	3.55	3.44	3.34	3.24	3.14	3.03
84	85	4.31	4.01	3.91	3.81	3.70	3.60	3.50	3.40	3.29	3.19	3.09
85	86	4.36	4.07	3.96	3.86	3.76	3.65	3.55	3.45	3.35	3.24	3.14
86	87	4.42	4.12	4.02	3.91	3.81	3.71	3.61	3.50	3.40	3.30	3.19
87	88	4.47	4.17	4.07	3.97	3.87	3.76	3.66	3.56	3.45	3.35	3.25
88	89	4.52	4.23	4.13	4.02	3.92	3.82	3.71	3.61	3.51	3.40	3.30
89	90	4.58	4.28	4.18	4.08	3.97	3.87	3.77	3.66	3.56	3.46	3.35
90	91	4.63	4.34	4.23	4.13	4.03	3.92	3.82	3.72	3.61	3.51	3.41
91	92	4.68	4.39	4.29	4.18	4.08	3.98	3.87	3.77	3.67	3.57	3.46
92	93	4.74	4.44	4.34	4.24	4.13	4.03	3.93	3.83	3.72	3.62	3.52
93	94	4.79	4.50	4.39	4.29	4.19	4.08	3.98	3.88	3.78	3.67	3.57
94	95	4.85	4.55	4.45	4.34	4.24	4.14	4.04	3.93	3.83	3.73	3.62
95	96	4.90	4.60	4.50	4.40	4.30	4.19	4.09	3.99	3.88	3.78	3.68
96	97	4.95	4.66	4.56	4.45	4.35	4.25	4.14	4.04	3.94	3.83	3.73

DAILY PERCENTAGE METHOD

1. Subtract the following two amounts from the employee's total wages:
   a. The amount deducted for F.I.C.A., Massachusetts, U.S. or Railroad retirement contributions.
   b. The result of: $1.92 multiplied by the number of exemptions claimed by the employee, plus $3.56.
2. Multiply the difference by .05375 and withhold the resulting amount.

Notes: If an employee claims zero exemptions, omit step 1,b. If an employee and/or his spouse is blind, subtract $0.33 for each from the Step 2 result.

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THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
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